

## INVOICE REQUIREMENTS FOR SUBCONTRACTORS

(12/2/03 revision)

**Background:** Some F&W contractors have requested assistance to ensure their subcontractors comply with the new BPA F&W requirements for a proper invoice. Contractors should consult their own legal council for such assistance and should review their entire BPA contract and the current version of the F&W Contract Management Manual before drafting any contract provisions for subcontractors. The contractor, not BPA, is responsible for ensuring their subcontractors take necessary actions to enable the contractor to comply with the BPA contract. Inclusion of the following excerpt or any versions based on this excerpt does not limit the contractor's responsibility to provide a proper invoice to BPA. BPA is providing the following modified excerpts from the BPA payment clause for the consideration of the contractor's legal council in drafting their own clauses.

- (a) The contractor shall submit invoices promptly. Invoices shall be submitted no more than \_\_\_ days after performance of the work. ***(Contractor should fill in the number of days they need the subcontractor to submit their invoices in order to allow time for the contractor to submit their invoice to BPA within the 90 day period required in their BPA contract. Contractor should consult with their legal council to determine what remedies should be included in this clause if the invoices are not submitted within that time limit.)***
- (b) A proper invoice must include all of the following information:
  - 1. Invoice Performance Period (e.g., "For work actually performed during the period of June 1 through June 30, 2003"). If the invoice performance period covers more than one budget period or BPA fiscal year, the contractor must provide a sub-total of the costs attributable to each budget period or fiscal year. For example, work performed prior to September 30 should be sub-totaled separately from work performed after September 30);
  - 2. **For fixed price contracts:** Description (including, for example, contract line/sub-line number), price, and quantity of goods and services rendered;
  - 3. **For cost reimbursement contracts:** Documentation required under section (c), below. ***(delete this subparagraph if the contract is fixed price)***

(c) ***(Add the following to subcontracts performed on a cost reimbursement basis if the value of the subcontract costs are over 50% of the total BPA contract amount.)***

The contractor shall supply an itemized listing of expenditures for each budgetary line item set forth in the approved budget, showing as a minimum:

Line Item Description	Minimum Documentation Required
Salaries – direct labor only	A list by position title showing the hours worked and hourly rate. This must be consistent with the labor categories shown in the awarded budget. On a quarterly basis, the COTR may request individual employee names as a “spot-check” to verify the specific individuals whose time is being charged to the contract. Individual invoice approvals shall not be delayed during this “spot-check” and any adjustments, if necessary, will be made in subsequent payments.
Salary Fringes	Must be itemized at the same rates negotiated in the contract award. If a revised rate has been approved by the Cognizant Audit Agency, provide a copy of the approved rate agreement.
Travel and transportation (including per diem)	Copy of the summary page of the travel voucher or other document(s) that was used to reimburse the person that traveled. List purpose of travel, destinations, and dates if not on the summary page.
Training/Tuition	Description of the training received, who received the training, dates of the training, and cost of the training. Level of detail must be adequate to determine whether it is allowable under the F&W Contract Management Manual.
Equipment and materials greater than \$10,000 per item (non expendable)	Itemized description of the equipment, date of purchase, purchase cost, model number, and serial number.
Equipment less than \$10,000 but more than \$1000 per item	Itemized list of equipment.
Equipment under \$1000 per item and Miscellaneous Supplies	Summarize the kinds of equipment and miscellaneous supplies by type (e.g., office supplies, power tools, camera, etc.).
Operations, repair and maintenance (including computer services)	Itemize what service was obtained and the cost (e.g., repair of a motor).
Equipment Rental	Description of what was rented, dates or hours of rental, and rental rates and whether rates include operator.
Overhead/Other Indirect Costs	Rates shall be identified and applied consistent with the current rate negotiated by the Cognizant Audit Agency or by the CO. Identify the line items to which the indirect rate applies.